

ACA IRS Reporting:

By March 31st, all retirees enrolled in the State's non-Medicare (under 65) Health Benefit Plan during 2015 will receive a new IRS form, Form 1095-C, in the mail from the State of NH. This new tax form is required by the Affordable Care Act (ACA) and it indicates the months when a retiree, spouse and/or dependents had health coverage through the State of New Hampshire Health Benefit Plan. Retirees enrolled in Medicare as their primary health coverage will receive an IRS Form 1095-B from Medicare.

You do not need to wait to receive Form 1095-C to file your 2015 tax return. If you file your 2015 tax return before receiving Form 1095-C, the IRS has instructed that you keep Form 1095-C with your 2015 tax records rather than amending your tax return and sending the form to the IRS. If you are uncertain, please contact a tax professional.

The IRS has provided the following Q&A regarding Health Care Information Forms:

<https://www.irs.gov/Affordable-Care-Act/Questions-and-Answers-about-Health-Care-Information-Forms-for-Individuals>